ID: CCA\_2010041316473937 Number: **201018011**Release Date: 5/7/2010

Office:

UILC: 6231.03-00

From:

**Sent:** Tuesday, April 13, 2010 4:47:42 PM

To: Cc:

Subject: RE: TEFRA Question

The issues are all partnership items subject to an FPAA. We should not issue a notice of deficiency until the TEFRA proceeding is over.